

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

MATT L. LOPER,)
)
)
Plaintiff,)
)
)
v.) Case No. 1:19-CV-200
)
)
FEDERAL TAX,)
FEDERAL TAX RETURN)
Defendant.)

MEMORANDUM ORDER

This action was received by the Clerk of Court on July 15, 2019, and was referred to United States Magistrate Judge Richard A. Lanzillo, for report and recommendation in accordance with the Magistrate Judges Act, 28 U.S.C. § 636(b)(1), and Rules 72.1.3 and 72.1.4 of the Local Rules for Magistrate Judges.

On July 26, 2019, a Report and Recommendation was filed. ECF No. 3. Magistrate Judge Lanzillo screened Plaintiff's complaint and recommended that the complaint be dismissed as legally frivolous in accordance with 28 U.S.C. § 1915(e). Judge Lanzillo further recommended that Plaintiff was given the opportunity to amend his complaint.

The Report and Recommendation was mailed to Plaintiff at his last known address of record and Mr. Loper was advised that he had fourteen days in which to object to the Report and Recommendation. As of today's date, no Objections were filed.

After *de novo* review of the complaint and documents in the case, together with the report and recommendation, the following order is entered:

AND NOW, this 22nd day of August, 2019;

IT IS HEREBY ORDERED that Plaintiff's motion for leave to proceed in forma pauperis [ECF No. 1] is granted. The Clerk of Court is directed to file the complaint (which is presently lodged at ECF No. 1-2).

IT IS FURTHER ORDERED that the complaint be dismissed with prejudice as legally frivolous in accordance with 28 U.S.C. § 1915(e).

IT IS FURTHER ORDERED that the Report and Recommendation of Magistrate Judge Lanzillo, issued on July 26, 2019 [ECF No. 3] is adopted as the opinion of the court.

FINALLY, IT IS ORDERED that the Clerk of Court is directed to administratively close this case. If Plaintiff wishes to pursue his claims any further, he must do so by filing a Motion for Leave to Amend, accompanied by a proposed Amended Complaint, before September 27, 2019. Should Plaintiff fail to do so, this dismissal will automatically be converted to a final dismissal as of that date without further Order or Notice from this Court.



SUSAN PARADISE BAXTER
United States District Judge